

4616.

APPROVAL, BONDS OF CITY OF AKRON, SUMMIT COUNTY,
OHIO, \$25,000.00.

COLUMBUS, OHIO, September 5, 1935.

Industrial Commission of Ohio, Columbus, Ohio.

4617.

SALES TAX—APPLICABLE TO SALE OF BOOKS AND SUPPLIES BY BOARD OF EDUCATION AND SCHOOL ORGANIZATIONS WHEN.

SYLLABUS:

1. *Where a board of education makes direct sales of text-books, supplementary reading books, or any other books, to its pupils at no increase in price, the board of education is not required to be licensed as a vendor, collect the sales tax and cancel the prepaid tax receipts under the provisions of the Retail Sales Tax Act.*

2. *Where a board of education makes direct sales of text-books, supplementary reading books, or any other books, to its pupils, at a price not to exceed the cost price plus a ten percent mark-up, the board of education is not required to be licensed as a vendor, collect the sales tax and cancel the prepaid tax receipts if in fact the purpose of the board in marking up the price is not to make a profit from the sale of such books.*

3. *Where a board of education engages a third party at a stipulated salary to sell text-books,—said party to receive no profit to himself from such sales—neither the employe nor the board of education is required to be licensed as a vendor, collect the sales tax and cancel the prepaid tax receipts.*

4. *Where the sales made by a third party, engaged by a board of education at a stipulated salary (no profit to himself) are of supplementary reading books, or any other books except text-books, neither the employe nor the board of education is required to procure a vendor's license, collect the sales tax and cancel the prepaid tax receipts.*

COLUMBUS, OHIO, September 5, 1935.

The Tax Commission of Ohio, Columbus, Ohio.

GENTLEMEN:—Your recent request for my opinion reads as follows: